

MCV/SRD: USAO2021R00057

USDC - BALTIMORE
'22 JUL 7 PM2:53

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND

UNITED STATES OF AMERICA

v.

JONAS PURISCH,

Defendant

*
*
*
*
*
*
*
*
*

CRIMINAL NO.

RDB-22-240

(26 U.S.C. § 7202, Willful Failure to
Pay Employment Taxes)

INFORMATION

COUNT ONE

The United States Department of Justice, Tax Division charges:

1. At all times relevant to this Information, defendant **JONAS PURISCH** was a resident of Baltimore, Maryland and a citizen of the United States.
2. At all times relevant to this Information, defendant **JONAS PURISCH** owned and operated Titan Staffing Network, Inc. ("TSN"), a Maryland corporation and staffing agency that leased employees to other businesses in the greater Baltimore area.
3. The Internal Revenue Service ("IRS") was an agency within the U.S. Department of Treasury responsible for administering and enforcing the federal internal revenue laws regarding the ascertainment, computation, assessment, and collection of taxes owed to the United States by its citizens and businesses.
4. Pursuant to the Internal Revenue Code and associated statutes and regulations, including the Federal Insurance Contributions Act ("FICA"), employers are required to withhold

certain amounts from the paychecks of their employees and then remit these amounts over to the IRS on a quarterly basis.

5. Federal income tax withholding ("withholding taxes") and Federal Insurance Contribution Act taxes ("FICA taxes"), as more particularly described below, constitute employment taxes ("employment taxes").

(a) Withholding Taxes: In general, an employer must deduct and withhold income tax on the wages that actually or constructively are paid to its employees, and pay over those withholding taxes to the IRS.

(b) FICA Taxes: The FICA tax is comprised of two elements: old-age, survivor and disability insurance, which is commonly referred to as "Social Security," and health insurance, which is commonly referred to as "Medicare." Social Security taxes are used to fund retirement and disability benefits, while Medicare taxes are used to provide health and medical benefits for the aged and disabled. An employer must deduct FICA taxes on the wages that actually or constructively are paid to its employees, and pay over those FICA taxes to the IRS.


6. Defendant **JONAS PURISCH** had the duty and responsibility to collect, truthfully account for, and pay over to the IRS employment taxes from the wages paid to the employees of TSN.

7. On or about October 31, 2020, in the District of Maryland and elsewhere, defendant **JONAS PURISCH**, being the owner of TSN, and thereby a person required to collect, account for, and pay over to the Internal Revenue Service employment taxes, willfully and knowingly failed to collect and truthfully account for and pay over such taxes, to wit, defendant

JONAS PURISCH failed to collect, account for and pay over employment taxes to the Internal Revenue Service, in the approximate amount of \$93,722.68 for the third quarter of tax year 2020.

26 U.S.C. § 7202

DAVID A. HUBBERT
Deputy Assistant Attorney General
U.S. Department of Justice, Tax Division

By: 
Michael. C. Vasiliadis
Trial Attorney